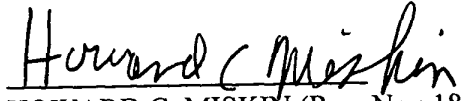


Dated: March 6, 2002

Respectfully submitted,

A handwritten signature in cursive script that reads "Howard C. Miskin". The signature is written in dark ink and is positioned above the printed name and address.

HOWARD C. MISKIN (Reg. No.: 18, 999)

GLORIA TSUI-YIP (Reg. No. 42,188)

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